

2004 MICHIGAN Fiduciary Income Tax Return

2004
MI-1041

This form is issued under authority of P.A. 281 of 1967.
Penalty and interest apply for failure to file (see instructions).

Check appropriate box(es).

- ☐ This is an original return
☐ This is an amended return
☐ This is the final return

OFFICE USE ONLY		
a.		
b.		

▶ 1. For 2004, or taxable year beginning _____, 2004 and ending _____.

PART 1: NAME AND IDENTIFICATION (Type or print in blue or black ink.)

▶ 2. Name of Estate or Trust		▶ 4. Federal Employer Identification Number (FEIN)	
▶ 3. Name, Address and Title of Fiduciary		Estate Information	
		5a. County	
		5b. Probate File No.	
		5c. Date of Death	
6. FILING STATUS <input type="checkbox"/> 6a. Resident Estate <input type="checkbox"/> 6b. Nonresident Estate		Trust Information 7. Date Trust Was Created	
<input type="checkbox"/> 6c. Resident Trust <input type="checkbox"/> 6d. Nonresident Trust			

PART 2: INCOME AND ADJUSTMENTS

8. Federal taxable income of fiduciary (from U.S. 1041, line 22)	8.	_____	.00
8a. Federal taxable income of ESBT (from Sec. 641(c) worksheet)	8a.	_____	.00
8b. Total. Add lines 8 and 8a	8b.	_____	.00
Attach a copy of your U.S. 1041 and supporting schedules			
9. Fiduciary's share of Michigan net adjustments (from Schedule 3, line 44, column D, or Schedule 1, line 41)	9.	_____	.00
10. Total. Combine lines 8b and 9	10.	_____	.00
11. Capital gain/loss adjustment for resident estates or trusts (from Schedule MI-1041D)	11.	_____	.00
12. Taxable income. Combine lines 10 and 11 or enter amount from Schedule 4, line 75	12.	_____	.00
13. Tax. Multiply line 12 by 3.95% (.0395)	13.	_____	.00

PART 3: CREDITS AND PAYMENTS

	Amount	Credit
14. Income tax paid to Michigan cities	14a. _____ .00	14b. _____ .00
15. Public Contributions	15a. _____ .00	15b. _____ .00
16. Community Foundations. Enter code, see pg.16 <input type="checkbox"/>	16a. _____ .00	16b. _____ .00
17. Homeless/Food Bank Cash Contributions	17a. _____ .00	17b. _____ .00
18. Income tax paid to another state (attach copy of return)	18a. _____ .00	18b. _____ .00
19. Michigan Historic Preservation Credit	19a. _____ .00	19b. _____ .00
20. Total nonrefundable credits. Add 14b, 15b, 16b, 17b, 18b and 19b	20.	_____ .00
21. Income tax. Subtract line 20 from line 13	21.	_____ .00
22. Income tax withheld (attach state copy of W-2)	22.	_____ .00
23. Michigan estimated tax and extension payments	23.	_____ .00
24. 2003 overpayments credited to 2004	24.	_____ .00
25. Add lines 22, 23 and 24	25.	_____ .00

PART 4: BALANCE DUE OR REFUND

26. If line 25 is less than line 21, enter TAX DUE. Check if MI-2210 is attached. a. <input type="checkbox"/>	26.	_____ .00
Include interest _____ and penalty _____ if applicable (see inst., p. 5)	27.	_____ .00
27. If line 25 is greater than line 21, enter overpayment	28.	_____ .00
28. Amount of line 27 to be credited to your 2005 ESTIMATED TAX	29.	_____ .00
29. Subtract line 28 from line 27. This is your REFUND		_____ .00

SCHEDULE 1: NET MICHIGAN ADJUSTMENT FOR RESIDENT ESTATES OR TRUSTS**Additions**

30. Gross interest and dividends from obligations issued by states other than Michigan or their political subdivisions 30. _____ .00

31. Taxes imposed on or measured by income deducted on U.S. 1041 31. _____ .00

32. Expenses included in U.S. 1041 attributable to income from sources outside of Michigan 32. _____ .00

33. Expenses and interest incurred in production of income from U.S. government obligations on U.S. 1041 33. _____ .00

34. Other (attach schedule) 34. _____ .00

35. Total additions. Add lines 30 through 34 35. _____ .00

Subtractions

36. Income from U.S. government bonds and other obligations to the extent included in federal taxable income 36. _____ .00

37. Income attributable to another state. Explain type and source: _____ 37. _____ .00

38. Expenses related to obligations of other states not deducted on U.S. 1041 38. _____ .00

39. Other (attach schedule) 39. _____ .00

40. Total subtractions. Add lines 36 through 39 40. _____ .00

41. Net Michigan adjustment. Subtract line 40 from line 35 and enter here 41. _____ .00

If no distribution to beneficiaries, carry this amount to page 1, Part 2, line 9.
Otherwise complete Schedules 2 and 3.

SCHEDULE 2: NAMES AND ADDRESSES OF BENEFICIARIES. Complete if any income is distributed.

Name of each beneficiary	Address of each beneficiary. If mailing address differs from home address, give both	Social Security number or FEIN of each beneficiary
42a		
42b		
42c		
42d		

SIGNATURES AND DECLARATIONS

I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Signature of Fiduciary or Officer Representing Fiduciary

Date

Preparer's Name, Address, PTIN and/or FEIN

I authorize Treasury to discuss my return with my preparer.

☐

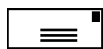
Yes

☐

No

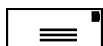
This return is due April 15, 2005 or on the 15th day of the fourth month after the close of your tax year.

WITHOUT PAYMENT - Mail return to:



Michigan Department of Treasury
Lansing, MI 48922

WITH PAYMENT - Pay amount on line 26 mail check and return to:



Michigan Department of Treasury
Department 781041
P.O. Box 78000
Detroit, MI 48278-1041

Make check payable to "State of Michigan" and write the estate's or trust's FEIN and "2004 MI-1041" on the front of the check.

Continued on page 3

EXPLANATION of CHANGES (If you checked the amended box on the front, complete this section)

Explain changes to income, deductions and credits. Show computations in detail and attach a copy of the amended U.S. 1041 and all supporting schedules.

SCHEDULE 3: BENEFICIARIES' AND FIDUCIARY'S SHARE OF NET MICHIGAN ADJUSTMENTS FOR RESIDENT ESTATES OR TRUSTS

Column A Beneficiary Identification from Schedule 2	Column B Federal Distributable Net Income		Column C Percent of Column B	Column D Allocation of Net Michigan Adjustment (Multiply amount on line 41 by percent in Column C.)
	Type of Income (Dividend, Interest, Rent, etc.; Location of Property, etc.)	Amount		
43. Beneficiaries (a)			%	
(b)			%	
(c)			%	
(d)			%	
44. Fiduciary's Share			%	
45. Total			100%	

Schedule 4 on page 4 must be completed for nonresident estates or trusts.

Schedule 5 on page 4 must be completed for resident or nonresident estates and trusts if capital gains/losses were distributed to beneficiaries and a Michigan *Adjustments of Capital Gains and Losses* (Form MI-1041D) was filed.

Continued on page 4

SCHEDULE 4: COMPUTATION OF MICHIGAN TAXABLE INCOME FOR NONRESIDENT ESTATES OR TRUSTS

Income Allocation: Attach all applicable federal schedules (see instructions on pages 6 and 15).	Column A Total	Column B Michigan	Column C Non-Michigan
Income (from U.S. 1041)			
46. Interest income 46.			
47. Dividends 47.			
48. Business income/loss 48.			
49. Capital gain/loss (complete Form MI-1041D) 49.			
50. Rents, royalties, partnerships, other estates or trusts, etc. 50.			
51. Farm income/loss 51.			
52. Ordinary gain/loss from U.S. 4797 (see instructions) 52.			
53. Other income (state nature of income) 53.			
54. TOTAL income. Add lines 46 through 53 54.			
Deductions (from U.S. 1041)			
55. Interest 55.			
56. Taxes 56.			
57. Fiduciary fees 57.			
58. Charitable deduction 58.			
59. Attorney, accountant, and return preparer fees 59.			
60. a. Other deductions NOT subject to 2% floor 60a.			
b. Allowable misc. itemized deductions subject to 2% floor 60b.			
61. TOTAL. Add lines 55 through 60b 61.			
62. Adjusted total income/loss. Subtract line 61 from line 54 62.			
63. Income distribution deduction 63.			
64. Estate tax deduction (including certain generation-skipping taxes) 64.			
65. Exemption 65.			
66. TOTAL deductions. Add lines 63 through 65 66.			
67. Total income of fiduciary. Subtract line 66 from line 62 67.			
68. If line 49 is a loss, enter amounts here as positive figures 68.			
69. If line 49 is a gain, enter amounts here as negative figures 69.			
70. Income of fiduciary excluding capital gain/loss Combine lines 67 through 69 70.			
71. Michigan income (excluding capital gains and losses) from line 70, column B 71.			.00
72. Taxes imposed on or measured by Michigan income deducted on U.S. 1041 72.			.00
73. TOTAL. Add lines 71 and 72 73.			.00
74. Fiduciary's share of Michigan gain/loss from MI-1041D (see instructions) 74.			.00
75. Income taxable to fiduciary. Combine lines 73 and 74. Enter here and on page 1, line 12 75.			.00

SCHEDULE 5: CAPITAL GAIN/LOSS DISTRIBUTED TO BENEFICIARIES WHEN FORM MI-1041D IS FILED

Column A Beneficiary Identification from Schedule 2	Column B Federal Gain or Loss	Column C Michigan Gain or Loss
76. Beneficiaries		
(a)		
(b)		
(c)		
(d)		
77. Total		